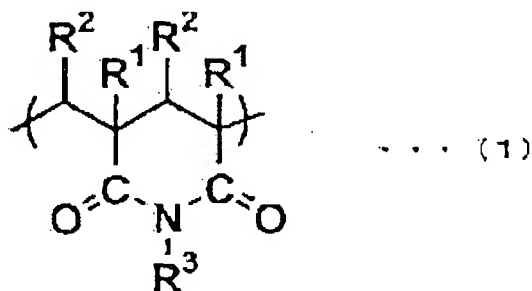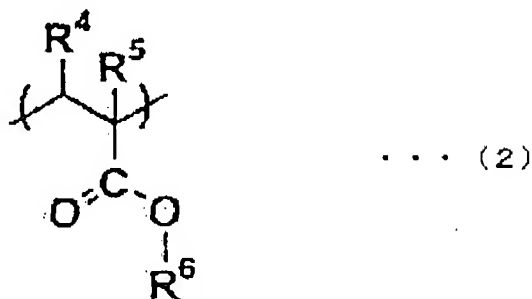## AMENDMENTS TO THE CLAIMS

This listing of claims replaces all prior versions of claims in the application.

1. (Withdrawn) An imide resin, comprising: a repeating unit represented by General Formula (1); a repeating unit represented by General Formula (2); and a repeating unit represented by General Formula (3), wherein an orientation birefringence of the imide resin ranges from -0.1×10^{-3} to 0.1×10^{-3},

... (1)

where each of R^1 and R^2 independently represents a hydrogen atom or an alkyl group having 1 to 8 carbon atoms, and R^3 represents a hydrogen atom, an alkyl group having 1 to 18 carbon atoms, a cycloalkyl group having 3 to 12 carbon atoms, or an aryl group having 6 to 10 carbon atoms,

... (2)

where each of R^4 and R^5 independently represents a hydrogen atom or an alkyl group

having 1 to 8 carbon atoms, and R^6 represents an alkyl group having 1 to 18 carbon atoms, a

cycloalkyl group having 3 to 12 carbon atoms, or an aryl group having 6 to 10 carbon atoms,

$\cdots$ (3)

where R^7 represents a hydrogen atom or an alkyl group having 1 to 8 carbon atoms, and R^8

represents an aryl group having 6 to 10 carbon atoms.

2. (Withdrawn) The imide resin as set forth in claim 1, wherein the orientation

birefringence ranges from -0.01×10^{-3} to 0.01×10^{-3}.

3. (Withdrawn) A polarizer-protective film as set forth in claim 1, wherein a molar ratio

of the repeating unit represented by General Formula (1) and the repeating unit represented by

General Formula (3) ranges from 1.0:1.0 to 4.0:1.0.

4. (Withdrawn) The imide resin as set forth in claim 1, wherein a photoelastic coefficient

is not more than $10 \times 10^{-12} m^2/N$.

5. (Withdrawn) The imide resin as set forth in claim 1, wherein a glass transition temperature is not less than 120° C.
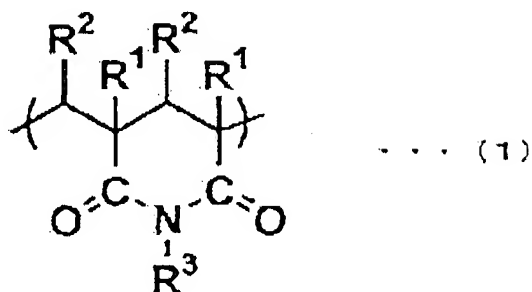
6. (Withdrawn) The imide resin as set forth in claim 1, being produced on the basis of a method in which a methyl methacrylate-styrene copolymer is treated with an imidization agent in the absence of a solvent.

7. (Withdrawn) The imide resin as set forth in claim 1, being produced on the basis of a method in which a methyl methacrylate-styrene copolymer is treated with an imidization agent in the presence of a solvent.
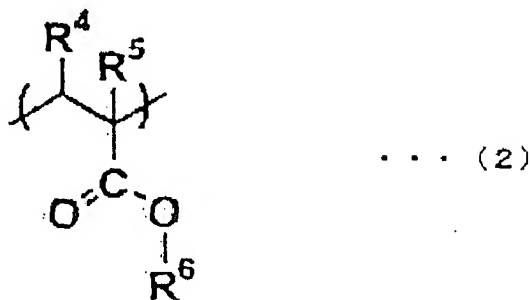
8. (Withdrawn) An optical resin composition, comprising as a main component the imide resin as set forth in any one of claims 1 to 7.

9. (Withdrawn) A molded product, comprising the optical resin composition as set forth in claim 8.

10. (Withdrawn) An imide resin, comprising: a repeating unit represented by General Formula (1); a repeating unit represented by General Formula (2); and a repeating unit represented by General Formula (3), wherein the imide resin has a negative orientation birefringence,

$$\{\!\!\{\substack{R^2 \\ R^1}\substack{R^2 \\ R^1}\}\!\!\}$$

$$\underset{O^{\nwarrow}C^{\nearrow}N^{\nwarrow}C^{\nearrow}O}{\underset{R^3}{|}}$$

· · · (1)

where each of R^1 and R^2 independently represents a hydrogen atom or an alkyl group

having 1 to 8 carbon atoms, and R^3 represents a hydrogen atom, an alkyl group having 1 to 18

carbon atoms, a cycloalkyl group having 3 to 12 carbon atoms, or an aryl group having 6 to 10

carbon atoms,

$$\{\!\!\{\substack{R^4 \\ R^5}\}\!\!\}$$

$$\underset{O^{\nwarrow}C^{\nearrow}O}{\underset{R^6}{|}}$$

· · · (2)

where each of R^4 and R^5 independently represents a hydrogen atom or an alkyl group

having 1 to 8 carbon atoms, and R^6 represents an alkyl group having 1 to 18 carbon atoms, a

cycloalkyl group having 3 to 12 carbon atoms, or an aryl group having 6 to 10 carbon atoms,

- 16 -

$$\cdots \quad (3)$$

where R^7 represents a hydrogen atom or an alkyl group having 1 to 8 carbon atoms, and R^8

represents an aryl group having 6 to 10 carbon atoms.

11. (Withdrawn) The imide resin as set forth in claim 10, wherein the orientation

birefringence is not more than -0.15×10^{-3}.

12. (Withdrawn) The imide resin as set forth in claim 10, wherein a photoelastic

coefficient is not more than $10 \times 10^{-12} m^2/N$.

13. (Withdrawn) The imide resin as set forth in claim 10, wherein a glass transition
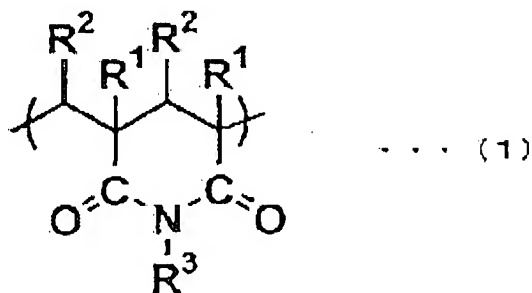
temperature is not less than 120°C.

14. (Withdrawn) The imide resin as set forth in claim 10, being produced on the basis of

a method in which a methyl methacrylate-styrene copolymer is treated with an imidization agent

in the absence of a solvent.

15. (Withdrawn) The imide resin as set forth in claim 10, being produced on the basis of

a method in which a methyl methacrylate-styrene copolymer is treated with an imidization agent

in the presence of a solvent.

16. (Withdrawn) An optical resin composition, comprising as a main component the

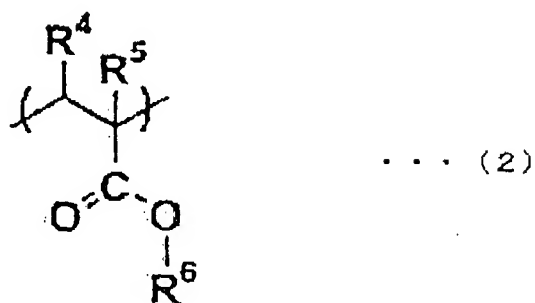imide resin as set forth in any one of claims 10 to 15.

17. (Withdrawn) A molded product, comprising the optical resin composition as set forth

in claim 16.

18. (Withdrawn) An imide resin, comprising: a repeating unit represented by General

Formula (1); a repeating unit represented by General Formula (2); and a repeating unit

represented by General Formula (3), wherein a melt viscosity of the imide resin ranges from

1000 to 50000 poise,

$$
\begin{array}{c}
R^2 \quad R^2 \\
R^1 \quad R^1 \\
\left\{ \begin{array}{c} \\ \\ \end{array} \right\} \\
O{=}C \quad N \quad C{=}O \\
| \\
R^3
\end{array}
\qquad \cdots \ (1)
$$

where each of R^1 and R^2 independently represents a hydrogen atom or an alkyl group

having 1 to 8 carbon atoms, and R^3 represents a hydrogen atom, an alkyl group having 1 to 18

- 18 -

carbon atoms, a cycloalkyl group having 3 to 12 carbon atoms, or an aryl group having 6 to 10

carbon atoms,

$$\cdots (2)$$

where each of R^4 and R^5 independently represents a hydrogen atom or an alkyl group

having 1 to 8 carbon atoms, and R^6 represents an alkyl group having 1 to 18 carbon atoms, a

cycloalkyl group having 3 to 12 carbon atoms, or an aryl group having 6 to 10 carbon atoms,

$$\cdots (3)$$

where R^7 represents a hydrogen atom or an alkyl group having 1 to 8 carbon atoms, and

R^8 represents an aryl group having 6 to 10 carbon atoms.

19. (Withdrawn) The imide resin as set forth in claim 18, having positive orientation

birefringence.

20. (Withdrawn) The imide resin as set forth in claim 18, wherein the orientation birefringence is not less than 0.15×10^{-3}.

21. (Withdrawn) The imide resin as set forth in claim 18, wherein a photoelastic coefficient is not more than $10 \times 10^{-12} m^2/N$.

22. (Withdrawn) The imide resin as set forth in claim 18, wherein a glass transition temperature is not less than 120°C.

23. (Withdrawn) The imide resin as set forth in claim 18, being produced on the basis of a method in which a methyl methacrylate-styrene copolymer is treated with an imidization agent in the absence of a solvent.
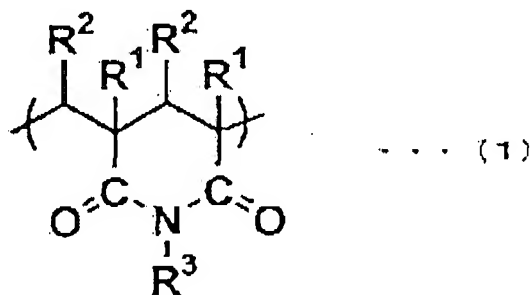
24. (Withdrawn) The imide resin as set forth in claim 18, being produced on the basis of a method in which a methyl methacrylate-styrene copolymer is treated with an imidization agent in the presence of a solvent.

25. (Withdrawn) An optical resin composition, comprising as a main component the imide resin as set forth in any one of claims 18 to 24.
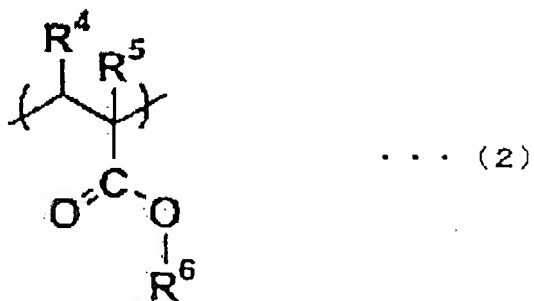
26. (Withdrawn) A molded product, comprising the optical resin composition as set forth in claim 25.

27. (Currently Amended) A polarizer-protective film, comprising an imide resin which includes: a repeating unit represented by General Formula (1); a repeating unit represented by General Formula (2); and a repeating unit represented by General Formula (3),
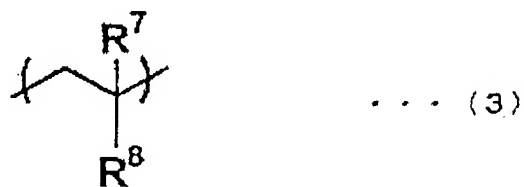
wherein a content of the repeating unit represented by General Formula (3) ranges from 5 wt% to 50 wt% with respect to an amount of total repeating units of the imide resin,

$$\cdots \text{(1)}$$

where each of R^1 and R^2 independently represents a hydrogen atom or an alkyl group having 1 to 8 carbon atoms, and R^3 represents a hydrogen atom, an alkyl group having 1 to 18 carbon atoms, a cycloalkyl group having 3 to 12 carbon atoms, or an aryl group having 6 to 10 carbon atoms,

$$\cdots (2)$$

where each of R^4 and R^5 independently represents a hydrogen atom or an alkyl group

having 1 to 8 carbon atoms, and R^6 represents an alkyl group having 1 to 18 carbon atoms, a

cycloalkyl group having 3 to 12 carbon atoms, or an aryl group having 6 to 10 carbon atoms,

$$\cdots (3)$$

where R^7 represents a hydrogen atom or an alkyl group having 1 to 8 carbon atoms, and

R^8 represents an aryl group having 6 to 10 carbon atoms.

28. (Original) The polarizer-protective film as set forth in claim 27, wherein an

orientation birefringence of the imide resin ranges from -0.1×10^{-3} to 0.1×10^{-3}.

29. (Original) The polarizer-protective film as set forth in claim 27, wherein an orientation birefringence of the imide resin ranges from -0.1 x 10^{-4} to 0.1 x 10^{-4}.

30. (Original) The polarizer-protective film as set forth in claim 27, wherein: in the imide resin, a molar ratio of the repeating unit represented by General Formula (1) and the repeating unit represented by General Formula (3) ranges from 1.0:1.0 to 4.0:1.0.

31. (Original) The polarizer-protective film as set forth in claim 27, wherein a photoelastic coefficient of the imide resin is not more than 10 x $10^{-12} m^2/N$.
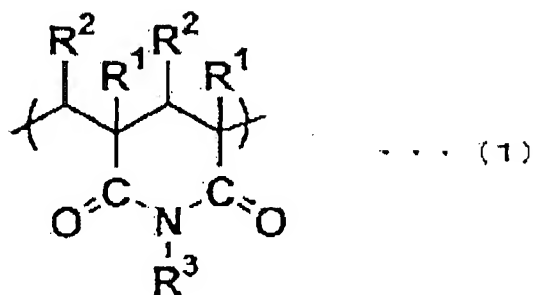
32. (Original) The polarizer-protective film as set forth in claim 27, wherein a glass transition temperature of the imide resin is not less than 120°C.

33. (Currently Amended) A polarization plate, comprising the polarizer-protective film as set forth in any one of claims 27 to 32 or 57 to 58.
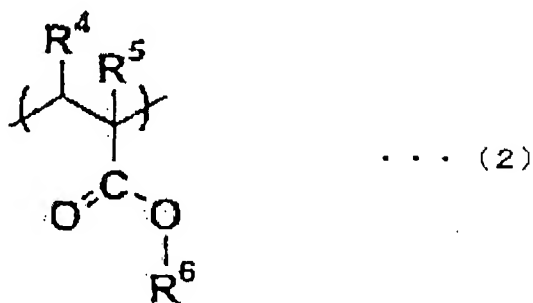
34. (Withdrawn) A production method of a polarizer-protective film, comprising the steps of:

(i) making, into a film, an imide resin including a repeating unit represented by General Formula (1), a repeating unit represented by General Formula (2), and a repeating unit represented by General Formula (3); and

(ii) drawing the imide resin having been made into the film,

$$\cdots \quad (1)$$

where each of R^1 and R^2 independently represents a hydrogen atom or an alkyl group

having 1 to 8 carbon atoms, and R^3 represents a hydrogen atom, an alkyl group having 1 to 18

carbon atoms, a cycloalkyl group having 3 to 12 carbon atoms, or an aryl group having 6 to 10

carbon atoms,

$$\cdots \quad (2)$$

where each of R^4 and R^5 independently represents a hydrogen atom or an alkyl group

having 1 to 8 carbon atoms, and R^6 represents an alkyl group having 1 to 18 carbon atoms, a

cycloalkyl group having 3 to 12 carbon atoms, or an aryl group having 6 to 10 carbon atoms,

$$\mathord{\left\{\mkern-5mu\raise0.3ex\hbox{$\backslash$}\mkern-5mu\right.} \quad \ce{R^7} \atop \ce{R^8} \qquad \cdots \ (3)$$

where R^7 represents a hydrogen atom or an alkyl group having 1 to 8 carbon atoms, and R^8 represents an aryl group having 6 to 10 carbon atoms.
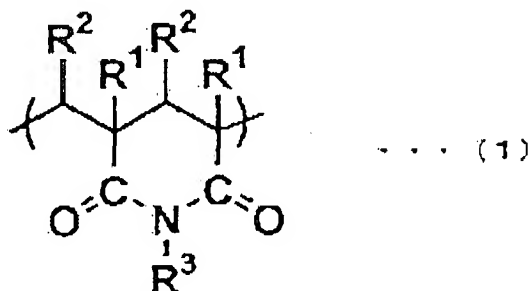
35. (Withdrawn) The polarizer-protective film as set forth in claim 34, wherein: in the imide resin, a molar ratio of the repeating unit represented by General Formula (1) and the repeating unit represented by General Formula (3) ranges from 1.0:1.0 to 4.0:1.0.

36. (Withdrawn) The production method as set forth in claim 34, wherein: in the step (i), the imide resin is made into the film on the basis of a melt extrusion method.
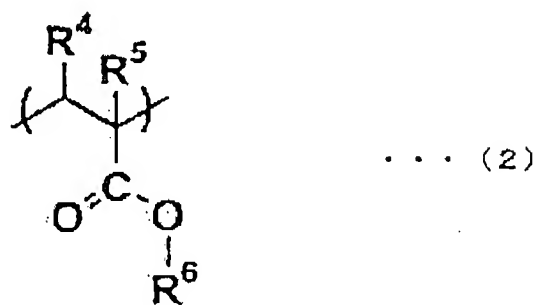
37. (Withdrawn) The production method as set forth in claim 34, wherein: in the step (i), the imide resin is made into the film on the basis of a solvent casting method.

38. (Withdrawn) The production method as set forth in claim 34, wherein: in the step (ii), biaxially stretching is carried out.

39. (Withdrawn) A retardation film, comprising an imide resin which includes: a

repeating unit represented by General Formula (1); a repeating unit represented by General

Formula (2); and a repeating unit represented by General Formula (3),

$\cdots$ (1)

where each of R^1 and R^2 independently represents a hydrogen atom or an alkyl group

having 1 to 8 carbon atoms, and R^3 represents a hydrogen atom, an alkyl group having 1 to 18

carbon atoms, a cycloalkyl group having 3 to 12 carbon atoms, or an aryl group having 6 to 10

carbon atoms,

$\cdots$ (2)

where each of R^4 and R^5 independently represents a hydrogen atom or an alkyl group having 1 to 8 carbon atoms, and R^6 represents an alkyl group having 1 to 18 carbon atoms, a cycloalkyl group having 3 to 12 carbon atoms, or an aryl group having 6 to 10 carbon atoms,

$$\cdots \quad (3)$$

where R^7 represents a hydrogen atom or an alkyl group having 1 to 8 carbon atoms, and R8 represents an aryl group having 6 to 10 carbon atoms.

40. (Withdrawn) The retardation film as set forth in claim 39, wherein the imide resin has negative orientation birefringence.

41. (Withdrawn) The retardation film as set forth in claim 39, wherein an orientation birefringence of the imide resin is not more than -2×10^{-3}.

42. (Withdrawn) The retardation film as set forth in claim 39, wherein the imide resin includes 20 wt % to 50 wt % of the repeating unit represented by General Formula (3).
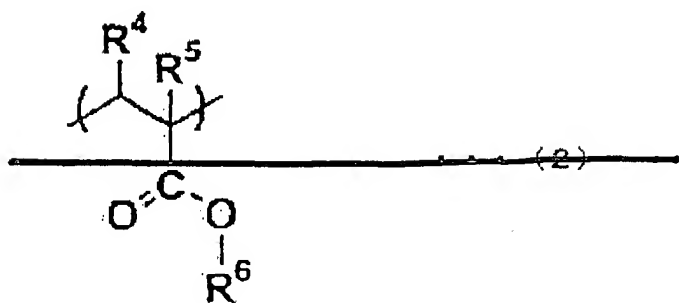
43. (Withdrawn) The retardation film as set forth in claim 39, wherein a photoelastic coefficient of the imide resin is not more than $10 \times 10^{-12} m^2/N$.
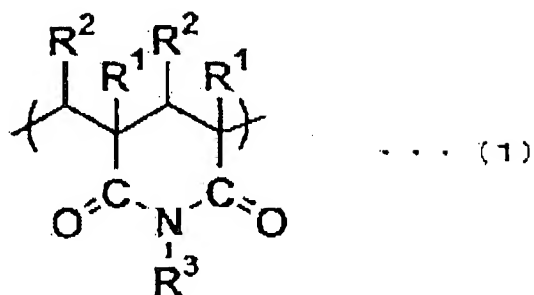
44. (Withdrawn) The retardation film as set forth in claim 39, wherein a glass transition

temperature of the imide resin is not less than 120°C.

45. (Currently Amended/Withdrawn) A production method of a retardation film,
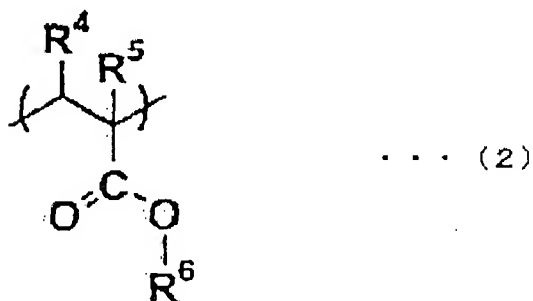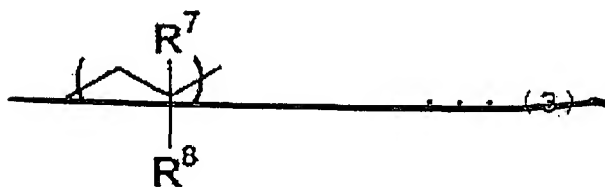
comprising the steps of:

(i) making, into a film, an imide resin including a repeating unit represented by General

Formula (1), a repeating unit represented by General Formula (2), and a repeating unit

represented by General Formula (3); and

(ii) drawing the imide resin having been made into the film,

$$\cdots (1)$$

where each of R^1 and R^2 independently represents a hydrogen atom or an alkyl group

having 1 to 8 carbon atoms, and R^3 represents a hydrogen atom, an alkyl group having 1 to 18

carbon atoms, a cycloalkyl group having 3 to 12 carbon atoms, or an aryl group having 6 to 10

carbon atoms,

$$\cdots (3)$$

$$\cdots (2)$$

where each of R^4 and R^5 independently represents a hydrogen atom or an alkyl group

having 1 to 8 carbon atoms, and R^6 represents an alkyl group having 1 to 18 carbon atoms, a

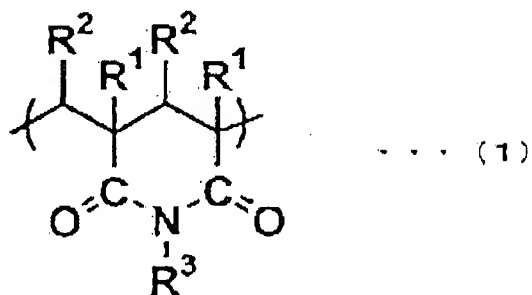cycloalkyl group having 3 to 12 carbon atoms, or an aryl group having 6 to 10 carbon atoms,

$\cdots$ (3)

where R^7 represents a hydrogen atom or an alkyl group having 1 to 8 carbon atoms, and

R^8 represents an aryl group having 6 to 10 carbon atoms.

46. (Withdrawn) The production method as set forth in claim 45, wherein: in the step (i),

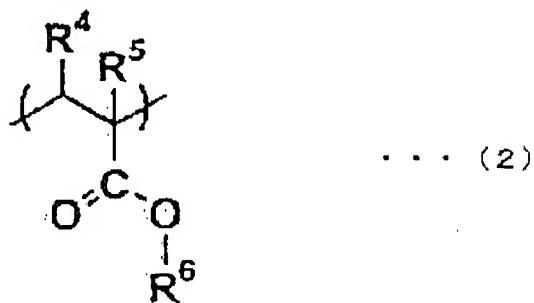the imide resin is made into the film on the basis of a melt extrusion method.

47. (Withdrawn) The production method as set forth in claim 45, wherein: in the step (i),

the imide resin is made into the film on the basis of a melt drawing method.

48. (Withdrawn) A method for producing an imide resin which includes a repeating unit

represented by General Formula (1) and has substantially no orientation birefringence, said

method comprising the step of:

(a) treating, with an imidization agent, a resin including a repeating unit represented by

General Formula (2) and a repeating unit represented by General Formula (3) so that a quantity of

the repeating unit represented by General Formula (3) is 15 wt % or more and 40 wt % or less,

$$\cdots (1)$$

where each of R^1 and R^2 independently represents a hydrogen atom or an alkyl group

having 1 to 8 carbon atoms, and R^3 represents a hydrogen atom, an alkyl group having 1 to 18

carbon atoms, a cycloalkyl group having 3 to 12 carbon atoms, or an aryl group having 6 to 10
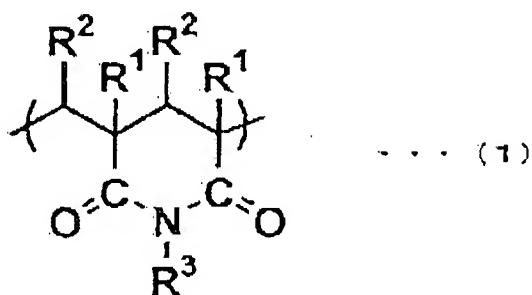
carbon atoms,

$$\cdots (2)$$

where each of R^4 and R^5 independently represents a hydrogen atom or an alkyl group

having 1 to 8 carbon atoms, and R^6 represents an alkyl group having 1 to 18 carbon atoms, a

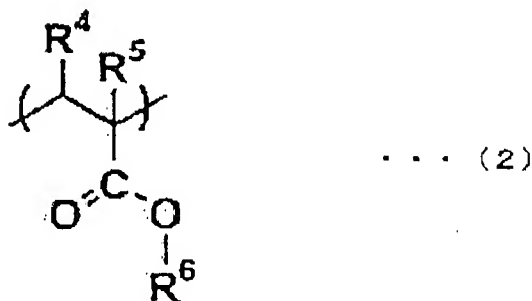cycloalkyl group having 3 to 12 carbon atoms, or an aryl group having 6 to 10 carbon atoms,

$$\cdots (3)$$

- 31 -

where R^7 represents a hydrogen atom or an alkyl group having 1 to 8 carbon atoms, and

R^8 represents an aryl group having 6 to 10 carbon atoms.

49. (Withdrawn) The method as set forth in claim 48, wherein: in the step (a), the resin is treated with the imidization agent so that a molar ratio of the repeating unit represented by General Formula (1) and the repeating unit represented by General Formula (3) ranges from 1.0:1.0 to 4.0:1.0.
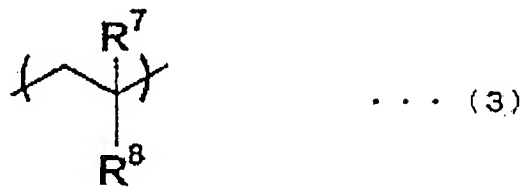
50. (Withdrawn) A method for producing an imide resin, which includes a repeating unit represented by General Formula (1) and has a negative orientation birefringence, said method comprising the step of: (1) treating, with an imidization agent, a resin including a repeating unit represented by General Formula (2) and a repeating unit represented by General Formula (3) so that a quantity of the repeating unit represented by General Formula (3) is 20 wt % or more and 50 wt % or less,

$\cdots$ (1)

where each of R^1 and R^2 independently represents a hydrogen atom or an alkyl group

having 1 to 8 carbon atoms, and R^3 represents a hydrogen atom, an alkyl group having 1 to 18

carbon atoms, a cycloalkyl group having 3 to 12 carbon atoms, or an aryl group having 6 to 10

carbon atoms,

$\cdots$ (2)

where each of R^4 and R^5 independently represents a hydrogen atom or an alkyl group

having 1 to 8 carbon atoms, and R^6 represents an alkyl group having 1 to 18 carbon atoms, a

cycloalkyl group having 3 to 12 carbon atoms, or an aryl group having 6 to 10 carbon atoms,

$\cdots$ (3)

where R^7 represents a hydrogen atom or an alkyl group having 1 to 8 carbon atoms, and

R^8 represents an aryl group having 6 to 10 carbon atoms.

51. (Withdrawn) An imidized methacrylic resin composition, being transformed by

treating, with an imidization agent, a methacrylic resin composition (C) obtained by

copolymerizing a methacrylic ester polymer (A) in the presence of acrylic ester cross-linking

elastic particles (B), wherein:

the methacrylic ester polymer (A) is a polymer obtained by polymerizing a monomer

mixture including 50 to 99 wt % of methacrylic alkyl ester, 0 to 49 wt % of acrylic alkyl ester,

and 1 to 50 wt % of an aromatic vinyl monomer, and

the acrylic ester cross-linking elastic particles (B) are a copolymer obtained by

polymerizing a monomer mixture (b) including 50 to 100 wt % of acrylic alkyl ester and 50 to 0

wt % of methacrylic alkyl ester with a multifunctional monomer having two or more

unconjugated double bonds.

52. (Withdrawn) The imidized methacrylic resin composition as set forth in claim 51,

wherein an orientation birefringence of the imide resin ranges from -0.1×10^{-3} to 0.1×10^{-3}.

53. (Withdrawn) The imidized methacrylic resin composition as set forth in claim 51,

wherein a glass transition temperature of the imide resin is not less than 120°C.

54. (Withdrawn) A molded product, comprising the imidized methacrylic resin

composition as set forth in any one of claims 51 to 53.

55. (Withdrawn) A film, being obtained by molding the imidized methacrylic resin

composition as set forth in any one of claims 51 to 53.

56. (Withdrawn) A laminate, being obtained by laminating the film as set forth in claim 55 on metal or plastic.

57. (New) The polarizer-protective film as set forth in claim 27, wherein the content of the repeating unit represented by General Formula (3) ranges from 10 wt% to 40 wt% with respect to the amount of the total repeating units of the imide resin.

58. (New) The polarizer-protective film as set forth in claim 27, wherein R^6 in General Formula (2) represents an alkyl group having 1 carbon atom.